

manufacturing process, business risks, or significant features or improvements added by the infringer.

87. In discussing Factors 12 and 13, Mr. Vollmar states, "All realizable profit generated from the operation of the facilities results from TXU [sic] use of CQ's trade secrets re: dry coal cleaning."¹²⁹ Mr. Vollmar's statement implies that TXU should expect no economic benefit from its cost of and efforts in 1) ownership or leasing of real property, 2) design work, 3) purchase and installation of equipment, 4) employment of project consultants, managers, and labor, 5) acceptance of the risk of designing, installing, and operating the coal cleaning facilities, and/or 6) elements of the design and implementation that TXU introduced independent of the alleged CQ trade secrets. Mr. Vollmar's opinion here again demonstrates the unreasonableness of his royalty assumption and the lack of rigor in his analysis of the *Georgia-Pacific* factors.

88. Additionally, the business case from which Mr. Vollmar derives his royalty calculation is based on the only TXU lignite cleaning facility that currently has indications that it will provide positive economic value.¹³⁰ Thus, contrary to Mr. Vollmar's opinion, the alleged trade secrets are not key drivers of the economic benefits that TXU expects from lignite cleaning. Factors 12 and 13 have a downward influence on the hypothetical royalty.

¹²⁹ Vollmar Report, 9.

¹³⁰ Drake Deposition, 27 - 28.

Factor 14: The opinion and testimony of qualified experts.

89. Mr. Vollmar offers no incremental analysis for Factor 14. I understand that TXU's coal preparation expert has formed the opinion that CQ's alleged trade secrets are of minimal value to TXU.¹³¹ Factor 14 has a downward influence on the hypothetical royalty.

Factor 15: The amount that a licensor (such as the [trade secret owner]) and a licensee (such as the infringer) would have agreed upon (at the time the infringement began) if both had been reasonably and voluntarily trying to reach an agreement; that is, that amount which a prudent licensee—who desires, as a business proposition, to obtain a license to manufacture and sell a particular article embodying the [trade secret-related] invention—would have been willing to pay as a royalty and yet be able to make a reasonable profit and which amount would have been acceptable by a prudent [licensor] who was willing to grant a license.

90. In rationalizing his assumed royalty rate, Mr. Vollmar discusses “The 25 Percent Rule” and identifies it as a “starting point.”¹³² However, as discussed above, Mr. Vollmar has offered no credible support for the applicability of the 25 percent allocation factor, or any other allocation rate, to CQ's alleged trade secrets at issue in this matter. Further, due to the lack of rigor in his analysis of the *Georgia-Pacific* factors, the “starting point” established by “The 25 Percent Rule” was Mr. Vollmar's ending point as well.

¹³¹ Alderman Report.

¹³² Vollmar Report, 10.

91. As Mr. Vollmar has acknowledged, neither CQ nor TXU has entered into any licensing transactions involving dry coal cleaning technologies, and he has offered no comparable transactions to support his royalty rate assumption.¹³³ Due to its ambiguity and imprecision, the 25 Percent Rule is, as noted, a starting point even on patent matters, and thorough, objective analysis of the *Georgia-Pacific* factors would, probabilistically speaking, not result in adjustments that net to zero, thus concluding that the 25 percent allocation remains appropriate in arriving at an adjusted royalty rate.¹³⁴

92. As discussed above, I do not believe that Mr. Vollmar's application of the 25 Percent Rule is appropriate to determine a royalty that CQ and TXU would have reached in a hypothetical negotiation in early to mid-2005. Further, Mr. Vollmar's superficial *Georgia-Pacific* analysis misconstrues numerous factors and reaches unsupported and speculative assumptions. For the reasons discussed above, my analysis of the *Georgia-Pacific* factors indicates a strong downward pressure on any royalty resulting from a hypothetical negotiation between CQ and TXU in early to mid-2005. As Table 4 indicates, nine of the fourteen factors exert downward pressure, four factors are neutral, and one factor exerts upward pressure to the royalty rate.

¹³³ Vollmar Report, 5.

¹³⁴ Robert Goldscheider, John Jarosz, and Carla Mulhern, "Use of The 25 Per Cent Rule in Valuing IP," *les Nouvelles*, December 2002, 133.

Table 4. Summary of Georgia-Pacific Factor Influence

Factor No.	Influence on Hypothetical Royalty		
	Downward	Neutral	Upward
1.		✓	
2.		✓	
3.	✓		
4.	✓		
5.			✓
6.		✓	
7.		✓	
8.	✓		
9.	✓		
10.	✓		
11.	✓		
12.	✓		
13.	✓		
14.	✓		

Application of Vollmar's Inflated Royalty Rate to Actual Volumes

93. As discussed above, Mr. Vollmar's \$0.40 per ton royalty rate is unsupported and unreasonable and grossly overstates any royalty that TXU would prudently pay for CQ's alleged trade secrets. Furthermore, Mr. Vollmar applies this inflated rate to projected future quantities. It is inappropriate to claim royalty damages on future volumes. Rather, the royalty damage claim should be limited to actual quantities processed using the alleged trade secrets. Applying Mr. Vollmar's overstated royalty rate to the estimated actual and projected volume of approximately 745,000 tons of cleaned lignite through May 1, 2007, results in total royalty-based damages of \$298,000.¹³⁵

¹³⁵ Discussions with Kasie Pickens. I anticipate revising this calculation, at or near the time of trial, based upon actual processed volume.

Maximum Potential Lump-Sum Royalty

94. For all the reasons discussed above, TXU would have been unwilling to pay CQ a running royalty to license CQ's alleged trade secrets. The maximum value of CQ's alleged trade secrets to TXU—thus, the maximum amount that TXU would prudently pay—would be in the form of a lump-sum royalty based on the hours CQ personnel spent to prepare the portions of CQ's bid responses that contained the alleged trade secret. The value of the hours incurred by CQ personnel attributable to the alleged trade secret content is based on an appropriate hourly rate, which I understand to be in the range of \$125 to \$175 per hour for the relevant CQ personnel.

March 2, 2007

A handwritten signature in black ink, appearing to read "Quentin Mimms", written over a horizontal line.

Quentin Mimms

Attachment 1



Quentin L. Mimms

Quentin L. Mimms
Managing Director

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Professional History

2004 – Present
Navigant Consulting, Inc. – Managing Director

1994 - 2004
Tucker Alan Inc. – Vice President

1986 - 1994
Peterson Consulting – Vice President

1982 - 1984
Kenneth Durbin & Co. – Public Accounting Firm

Education and Certification

1986
Master of Business Administration degree
from Rice University

1983
Bachelor of Science degree in Accounting
from Lubbock Christian University

1984
Certified Public Accountant *

Professional Associations

American Institute of Certified Public Accountants

Licensing Executives Society

National Contract Management Association

Texas Society of Certified Public Accountants

*Navigant Consulting is not a CPA firm.

Quentin Mimms specializes in damage and causation analyses in a variety of industries. His industry experience has encompassed aerospace, chemicals, computers, construction, consumer products, electronics, financial institutions, government contracting, health care, insurance, manufacturing, oil and gas, professional services, real estate development, securities, software, and telecommunications, among others. Mr. Mimms has advised clients regarding cost determination; cost allocation; cost allowability; asset tracing; business interruption; business valuation; incremental costs; cash flow, revenue, and cost projections; lost profits; cost of money; production sequencing; delay and disruption, and loss of efficiency claims.

Selected Experience

Financial, Economic, Damages and Accounting Analyses

- » Analyzed the financial condition of various business entities, performed damage studies, and assessed financial performance under a variety of circumstances including mergers and acquisitions, breach of contract, antitrust, bankruptcy, business interruption, construction and government contract claims, environmental, intellectual property disputes, employment matters and more.
- » Analyzed and prepared numerous business valuation, increased costs and asset value analyses, and lost profit damage claims. Analyses have included study of actual and projected revenues, cost of goods, indirect costs, general and administrative expenses, taxes, cost of capital, discount rates and various assets, liabilities and equity. Performed document reconstruction and funds tracing analyses to identify and evaluate financial information covering multiple decades.



Quentin L. Mimms

- » Performed a variety of forensic accounting investigations. Assessed company financial and operating performance, evaluated accounting policy application and disclosure, and analyzed numerous complex financial and accounting transactions. Performed these analyses on matters including mergers and acquisitions, securities litigation, fraud claims, professional service malpractice claims, lender liability disputes, and more.

Antitrust

- » Consulted on various antitrust and related cases, including below cost pricing, business interference and tying arrangement matters.
- » Reviewed product and services pricing policies, actual prices, sales, direct, indirect and overhead costs and profitability. Determined and assessed damages relating to antitrust matters including lost profits, increased costs, mitigating sales and profits and cost of capital. Analyzed market, competition and economic factors.

Business Valuation, Mergers and Acquisitions, and Securities Litigation

- » Evaluated post-acquisition expenses related to accrued liabilities recorded as of the date of acquisition. The analysis included review and evaluation of the acquisition documentation, certain due diligence materials, basis for liability accrual, and review of post-acquisition activities.
- » Analyzed accounting and financial issues related to a variety of merger and acquisition matters. Investigations have included understanding due diligence disclosures, reviewing acquisition documentation, and evaluating closing balance sheets, purchase price allocations, and post-acquisition purchase price adjustments.
- » Determined the value of a chemical manufacturing business based on historical performance as well as valuations using alternative technologies. The analyses included the development and evaluation of various cost models, product mix and revenue projections, capital requirements, and determination of appropriate discount rates.
- » Assessed the effect on the value of stock in a construction material supply company based on the addition of stock sale restrictions. The analysis involved determining the value of the stock with and without the restrictions at different dates. The supply company owned assets required to support its operations as well as other assets held for investment purposes. An operating cash flow valuation analysis required considering the differing purposes for which the assets were held.



Quentin L. Mimms

- » Analyzed accounting and financial reporting issues on numerous matters related to securities litigation. Evaluated accounting issues such as revenue recognition policies and application, customer turnover and related amortization and depreciation expense recognition, bad debt measurement and recognition, operating expense accrual and related financial statement presentation issues.
- » Investigated a variety of business valuation issues involving leveraged buyouts, mergers and acquisitions, company restructuring, business expansion, stock sale agreements, stock options, debt offerings, and employee stock ownership plans. These analyses have included the evaluation of financial statements, business plans, marketing plans, cash flow projections, contracts, debt and equity offering documents, and related materials.

Construction and Government Contracting

- » Analyzed and prepared claims relating to long-term contracts including assessment of formal change orders, constructive change orders and the impact of delays, disruptions, inefficiencies and accelerations.
- » Examined cost allocation and cost allowability issues including the impact of varying circumstances on companies and third parties. Evaluated issues regarding defective pricing matters. Reviewed and analyzed various cost and schedule issues, as well as contract administration matters.
- » Analyzed project performance to determine delays in project completion. Documented reasons for project delay and identified parties responsible for delay.
- » Consulted on construction projects including rapid transit systems, water treatment plants, tunnels, condominiums, pipelines and various special purpose projects.
- » Consulted on many government contract programs including communication equipment; electronics; training systems; support infrastructure; aircraft development, production and upgrade; vehicle manufacture and ordnance production.

Environmental

- » Consulted on various environmental and industrial accident matters. Performed cost studies, cost allocations and assessments of various sites.
- » Reviewed and documented costs of cleanup activities. Analyzed oversight costs to be paid by potentially responsible parties. Reviewed estimated future remediation costs and discounted to current value.



Quentin L. Mimms

Financial Institutions

- » Analyzed transfers occurring between multiple corporate entities and multiple bank accounts. Traced funds through a series of accounts to identify the source of funds used to fund loans and purchase specific securities. Evaluated assets held in trust accounts and reconstructed the financial performance of the trust.
- » Assisted with a review of loan payment histories of a variety of mortgages and loans to determine compliance with loan documents and covenants. Analyzed the operating activities of a variety of companies alleging lender liability, breach of fiduciary duty, and breach of contract claims.
- » Evaluated investment performance of managed accounts for a number of high net worth individuals. Analyzed funds invested, distributed, or moved between multiple accounts. Identified sources and uses of funds and accounted for reported income and changes in net worth.
- » Performed extensive funds tracing analysis to investigate, identify, and document an embezzlement scheme covering multiple customer accounts. Our work included obtaining and analyzing large volumes of electronic data, accounting for the sources of funds flowing through bank accounts and credit card statements, and documenting the methods used to embezzle funds.

Health Care

- » Assisted in defense of class action litigations related to managed care. Assessed major functions of the managed care organizations and evaluated various managed care products. Analyzed multiple sources of electronic and financial data. Electronic data analyzed included information on members, providers, fee schedules, paid claims, encounter claims, and other types of electronic data.
- » Served as an arbitrator in a dispute related to the development of a state Medicaid medical claims processing computer system. The dispute involved determinations of project performance and completion, cost allocations to development and operations contracts, and appropriateness of costs incurred.
- » Assisted clients in health care cost recovery litigation. Assistance included analyzing and developing various damage models, detailed analysis of health care claims, and helping prepare fact and expert witnesses for testimony. Analysis of health care claims has involved detailed investigation regarding the nature and coverage of various health care programs and the downloading, converting, evaluating, and aggregating of hundreds of millions of claims for use by various experts.



Quentin L. Mimms

- » Consulted on rate reimbursement issues related to long-term care. Analyses included assessment of the economic costs of providing care and the evaluation of reimbursement methodologies that would encourage efficient health care utilization.
- » Analyzed health care claims processing and automated utilization review computer system. Evaluated cost savings achieved through use of the proprietary software package.

Intellectual Property

- » Consulted on various matters involving patent, trade secret, trademark, copyright and other intellectual property issues including the analysis of economic damages associated with alleged infringement.
- » Intellectual property experience includes matters involving semiconductor manufacturing, television content screening devices, manufacturing equipment and manufacturing processes, petroleum exploration and refining processes and product formulation, oil drilling equipment, construction equipment, pipeline design and installation processes, consumer products, retail trade, computer accessories, and wireless communication products.
- » Analyzed sales, product pricing, profits, product features, and manufacturing and marketing capacity relevant to the accused products. Investigated cost savings realized by applying intellectual property and researched alternatives and the associated business economics. Analyzed market dynamics and acceptable alternatives as well as issues related to the expected life of the technology. Evaluated lost profits related to lost sales and price erosion.
- » Analyzed and determined reasonable royalties involving considerations related to cost savings, licensing history, and design-around considerations, as examples.

Labor Related Matters

- » Performed damage analyses in the context of labor and employment disputes including studies of salaries, fringe benefits, retirement plans, wage escalation and discount rates.
- » Performed numerous analyses of labor and related costs on commercial damage, personal injury, wrongful termination and wrongful death claims.

Oil and Gas

- » Analyzed economic damages issues on breach of contract, business interruption, construction claims, intellectual property, joint venture accounting disputes, royalty claims, and fraud matters.



Quentin L. Mimms

- » Evaluated economic damage claims related to several pipeline breach of contract disputes. Our work included assessing gas market conditions in various geographic locations and the corresponding impact on pipeline assets.
- » Analyzed financial and accounting issues related to exploration and production joint venture operations as well as economic issues related to gas collection and transmission assets.
- » Evaluated economic damages related to a number of patent infringement and trade secret disputes. Analyses included reasonable royalty and lost profits assessments.
- » Consulted on property damage claims related to the emergency shutdowns of a chemical plant and refinery. Analyses included evaluation of plant operating efficiency, lost production capacity, lost product, market conditions, and equipment repair costs.

Telecommunications

- » Consulted on numerous damage claim matters involving telecommunications companies. Analyses have included evaluating lost profit claims arising from alleged directory, yellow page and directory assistance errors as well as claims related to service interruptions and billing disputes.
- » Evaluated cost accounting practices related to cost assignment between regulated and unregulated services provided by local telephone companies. Assessed the profitability of unregulated services.
- » Analyzed financial statements and accounting disclosures related to securities fraud claims arising from the acquisition of a number of wireless communication companies.
- » Evaluated business plans and prospects for a troubled telecommunications company. Determined value of the company and assessed solvency at various points in time.



Quentin L. Mimms
Deposition and Trial Testimony
Last Four Years

Guardian Underwriters Reassurance Limited v. Universal Insurance Exchange, Kourosh Hemyari, and Texas Community Bank and Trust, N.A.; Universal Insurance Exchange v. Greg Corless, Robert Osmundsen, Overland Underwriting Managers, Inc., Jim Adams, American Motor Carriers Association, Inc., Limousine Association of America, Inc., and Used Dealers Association, Inc.; Greg Corless and Overland Underwriting Managers, Inc. v. Universal Insurance Exchange and Kourosh Hemyari; Cause No. 02-2460 in the District Court of Dallas County, Texas, 162nd Judicial District (Deposition Testimony)

Breckenridge Enterprises Inc., AMS Construction Company, Inc. d/b/a AMS Staff Leasing, and Reliance Insurance Company (In Liquidation) v. Philadelphia Life Insurance Company, Conesco Life Insurance Company, and National Accident Insurance Underwriters, Inc.; Philadelphia Life Insurance Company and Conesco Life Insurance Company, v. National Accident Insurance Underwriters, Inc.; Cause No. 3:01-CV-0562-N in the United States District Court for the Northern District of Texas; Dallas Division (Deposition Testimony)

Canary Investments, Inc. d/b/a Diamond Cutters International v. Baltimore Ravens LP, Baltimore Ravens, Inc., Jostens, Inc., Art Modell, and David Modell; Cause No. 4:01-CV-323 in the United States District Court for the Eastern District of Texas, Sherman Division (Deposition Testimony)

Inkjet International, Ltd., v. Jason Sweet, et al.; Cause No. 03-00676-J in the District Court of Dallas County, Texas, 191st Judicial District Court (Deposition Testimony, Trial Testimony)

Board of Regents, The University of Texas System, on behalf of the University of Texas at Austin and Hydro-Quebec v. Nippon Telegraph and Telephone Corporation; Cause No. A -01-CA-478 in the United States District Court for the Western District of Texas Austin Division (Deposition Testimony)

Texas Taco Cabana, L.P. and T.C. Management, Inc. v. Taco Cabana of New Mexico, Inc., and T.M.S. Enterprises Limited Partnership; Cause No. 5A-02-CV-1209-EP in the United States District Court for the Western District of Texas San Antonio Division (Deposition Testimony)

Managed Care Litigation Provider Track Case: Shane J.; Cause No. 00-1134-MD-MORENO in the United States District Court for the Southern District of Florida Miami Division (Deposition Testimony)

Joel Lukoff and LA Investment Group, Inc. v. Irving D. Boyes; Cause No. 01-02296 in the District Court of Dallas County, Texas, 44th Judicial District (Deposition Testimony)

The Cadle Company v. Jack E. Pratt, Sr.; Cause No. 3:03-CV-2273-N in the United States District Court for the Northern District of Texas, Dallas Division (Deposition Testimony)



Quentin L. Mimms

Visto Corporation v. Seven Networks, Inc.; Cause No. 2-03CV-333-TJW in the United States District Court for the Eastern District of Texas, Marshall Division (Deposition Testimony, Trial Testimony)

First Savings Bank, F.S.B., v. First Financial Equities, Inc., and David Sadek; Cause No. 236-197247-03 in the District Court of Tarrant County, Texas 236th Judicial District (Deposition Testimony, Trial Testimony)

Trinity Mother Frances Health System and Mother Frances Hospital v. East Texas Medical Center Regional Healthcare System and East Texas Medical Center; Cause No. 2:03-CV-464 in the United States District Court for the Eastern District of Texas, Marshall Division (Deposition Testimony)

1601 McCarthy Boulevard, LLC, v. GMAC Commercial Mortgage Corporation; Case No. CGC-03-425848 in the Superior Court of the State of California in and for the County of San Francisco (Deposition Testimony, Trial Testimony)

Acuity Brands, Inc. and Acuity Lighting Group, Inc. v. Thomas & Betts Corporation; Civil Action File No. 1:05-CV-0228-GET in the United States District Court for the Northern District of Georgia, Atlanta Division (Deposition Testimony)

In re VarTec Telecom, Inc. et al. Case No. 04-81694-HDH-7; Official Committee of Unsecured Creditors of VarTec Telecom, Inc., et al., v. Rural Telephone Finance Cooperative; Adversary No. 05-3514 in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division (Deposition Testimony)

CQ, Inc. v. TXU Mining Company L.P., et al.

Information Considered

Pleadings

- Complaint, September 2, 2005
- Amended and Restated Complaint, September 23, 2005
- Second Amended Complaint, June 6, 2006
- TXU Mining Company and TXU Corp.'s First Amended Answer to Second Amended Complaint, July 17, 2006
- Plaintiff's Answers to TXU Mining Company's First Set of Interrogatories, August 8, 2006
- Plaintiff's Supplemental Answers to TXU Mining Company's First Set of Interrogatories, December 1, 2006
- Plaintiff's Answers to TXU Mining Company's Second Set of Interrogatories, January 5, 2007
- Defendants TXU Mining Company and TXU Corp.'s Brief in Support of Their Motion for Summary Judgment and Appendix, February 6, 2007
- Plaintiff's Brief in Response to Defendants' Motion for Summary Judgment, February 26, 2007

Depositions

- Deposition and Exhibits of David Akers, December 14, 2006
- Deposition and Exhibits of Patrick Drake, September 12, 2006
- Deposition and Exhibits of Matt Goering, September 13, 2006
- Deposition and Exhibits of Clark Harrison, August 8, 2006
- Deposition and Exhibits of Lynn Maupin, January 19, 2007
- Deposition and Exhibits of Del McCabe, January 24, 2007
- Deposition and Exhibits of Gerry Pearson, January 4, 2007
- Deposition and Exhibits of Kasie Pickens, June 28, 2006
- Deposition and Exhibits of Clifford Raleigh, Jr., December 20, 2006

CQ, Inc. v. TXU Mining Company L.P., et al.

Information Considered

- Deposition and Exhibits of Richard Snoby, December 29, 2006
- Deposition and Exhibits of David Watkins, July 21, 2006
- Deposition of Ronald G. Vollmar, February 22, 2007

SEC Filings

- TXU Corp. Form 10-K, December 31, 2002
- TXU Corp. Form 10-K, December 31, 2003
- TXU Corp. Form 10-K, December 31, 2004
- TXU Corp. Form 10-K, December 31, 2005

Other Publicly Available Information

- Business Wire, "GE Energy Announces Availability of New Impulse Cleaning System for Enhanced Boiler Operation," February 20, 2007 <www.digital50.com>
- "Coal" <<http://www.rocksandminerals.com/coal.htm>>
- Combustion Engineering, Inc. for EPRI, "Impacts of Cleaning Texas Lignite on Boiler Performance and Economics," GS-6517, Research Project 2425-1, Final Report, August 1989
- CQ, Inc., Web site <<http://www.cq-inc.com/about.htm>>
- CQ, Inc., Web site <<http://www.cq-inc.com/producers.htm>>
- Electric Power Research Institute ("EPRI") Annual Report, 2005
- Energy Information Administration, Electric Power Annual Report 2005, Chapter 1, "Generation and Useful Thermal Output," November 2006 <http://www.eia.doe.gov/cneaf/electricity/epa/epa_sum.html>
- Energy Information Administration, "Glossary: Lignite" <http://www.eia.doe.gov/glossary/glossary_1.htm>
- Energy Information Administration, "Status of State Electric Industry

CQ, Inc. v. TXU Mining Company L.P., et al.

Information Considered

Restructuring Activity, As of February 2003"

<http://www.eia.doe.gov/cneaf/electricity/chg_str/restructure.pdf>

- Goldscheider, Robert, John Jarosz, and Carla Mulhern, "Use of The 25 Per Cent Rule in Valuing IP," *les Nouvelles*, December 2002
- Parr, Russell L., *Intellectual Property Infringement Damages*, 2nd ed. (New York: John Wiley & Sons, 1999)
- Piller, Dan, "Rivals Push Coal-cleaning Technologies," *Ft. Worth Star-Telegram*, February 15, 2007
- RoyalStat, Search results for "coal," "coal preparation," "clean coal," and "lignite"
- Smith, Gordon V. and Russell L. Parr, *Valuation of Intellectual Property and Intangible Assets*, 3rd ed. (New York: John Wiley & Sons, 2000)
- Texas Legislative Council, "Energy and Utility Regulation," *Summary of Enactments, 76th Legislature, Regular Session 1999* <<http://www.tlc.state.tx.us/pubssoe/76soe/76soe.pdf>>

Miscellaneous

- Covol Engineered Fuels, LC, Response to Bid Addendum No. 2, February 4, 2005
- Discussions with John K. Alderman
- Discussions with Patrick Drake
- Discussions with Kasie Pickens
- Expert Report of Ronald G. Vollmar
- Expert Report of John K. Alderman